

**REAL ESTATE TRANSFER TAX
DECLARATION OF CONSIDERATION**

RSA 78-B:10

PLEASE PRINT OR TYPE

STEP 1 Purchaser Grantee Assignee Transferee	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN			
	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN			
	NUMBER & STREET ADDRESS							
	ADDRESS (CONTINUED)							
	CITY/TOWN, STATE & ZIP CODE							
STEP 2 Seller Grantor Assignor Transferor	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN			
	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN			
	NUMBER & STREET ADDRESS							
	ADDRESS (CONTINUED)							
	CITY/TOWN, STATE & ZIP CODE							
STEP 3 Real Estate Property	MUNICIPALITY							
	BOOK NO.		PAGE NO.		COUNTY			
	BRIEF DESCRIPTION: (SUCH AS MAP AND LOT NUMBERS; LOCATED AT 17 ELM STREET, AUBURN, OR 10 ACRES, FARM HOUSE AND BARN KNOWN AS SMITH FARM, MILL ROAD, MILTON.)							
STEP 4 Transfer Date	DATE OF TRANSFER: MONTH _____ DAY _____ YEAR _____							
STEP 5 Figure The Tax			Purchaser		Seller			
	(a) FULL PRICE OR CONSIDERATION FOR THE REAL ESTATE	\$		\$				
	(b) ROUND LINE 5(a) UP TO THE NEAREST \$100	\$	00	\$	00			
	(c) DIVIDE LINE 5(b) BY \$100	\$	00	\$	00			
	(d) TAX RATE PER \$100 AT TIME OF TRANSFER (See instructions)	\$		\$				
	(e) SUBTOTAL OF TAX [Line 5(c) multiplied by 5(d)]	\$		\$				
	(f) TOTAL TAX PAID TO COUNTY	\$			00			
	(Sum of purchaser & seller subtotals rounded to the nearest whole dollar) DO NOT MAIL PAYMENT WITH THIS FORM.							
STEP 6 Special Circumstances	Were there any special circumstances in the transfer which suggest that the full price or consideration of the property was either more or less than its fair market value? <input type="checkbox"/> NO <input type="checkbox"/> YES, if yes, please explain.							
STEP 7 Signa- tures	Under penalties of perjury, I declare that I have examined this document and to the best of my belief it is true, correct and complete.							
FOR DRA USE ONLY	PURCHASER'S SIGNATURE (IN INK)		DATE		SELLER'S SIGNATURE (IN INK)		DATE	
	PURCHASER'S SIGNATURE (IN INK)		DATE		SELLER'S SIGNATURE (IN INK)		DATE	
	PURCHASER'S SIGNATURE (IN INK)		DATE		SELLER'S SIGNATURE (IN INK)		DATE	
	WITNESS SIGNATURE (IN INK)		DATE		WITNESS SIGNATURE (IN INK)		DATE	
	MAIL TO: NH DEPT OF REVENUE ADMINISTRATION 45 CHENELL DRIVE, PO BOX 1324 CONCORD NH 03302-1324							

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION (RSA 78-B)
GENERAL INSTRUCTIONS

WHAT IS REAL ESTATE TRANSFER TAX	It is a tax on the transfer, sale or granting of real property or an interest in real property. Where the price or consideration is \$4,000 or less there is a minimum tax of \$20 to both, the purchaser and the seller. See the tax rate chart in Step 5 below for applicable tax rates.
WHAT IS FAIR MARKET VALUE	Rev 801.05 "Fair market value" means the price property would command if sold by a seller who is willing, but not compelled, to sell and purchased by a purchaser who is willing, but not compelled, to purchase.
WHAT IS PRICE OR CONSIDERATION	Price or consideration means the amount of money, or other property and services, or property or services valued in money which is given in exchange for real estate, and measured at a time immediately after the transfer of the real estate.
WHEN TO FILE	A Declaration of Consideration, Form CD-57, and an Inventory of Property Transfer, Form PA-34, formally known as Real Estate Transfer Questionnaire, must be filed with the Department of Revenue Administration within 30 days of recording the deed.
WHO MUST FILE	The purchaser, grantee, assignee, or transferee must file the Declaration.
ARE THERE EXCEPTIONS	Yes, there are exceptions. Please see attached checklist to determine if any exemptions are applicable to your transfer.
WHO MUST PAY	The tax is assessed on both the purchaser and the seller, with a minimum charge of \$20 each. The tax is paid at the Register of Deeds office in the county where the property is located. Do Not send the tax payment with this Declaration.
WHERE TO FILE	File the Declaration of Consideration with: NH Department of Revenue Administration, Documents Processing Division, PO Box 1324, Concord, NH 03302-1324.
NEED HELP	Contact the Collection Division at (603) 271-3701 with questions concerning this form, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, the name of a contact person and a daytime telephone number.
NEED FORMS	To obtain additional forms please call (603) 271-2192. Copies of Form CD-57 may also be obtained from our web site at www.state.nh.us/revenue . An original (not photocopied) Form PA-34 must also be obtained for filing whenever a sale or transfer of real estate occurs. Contact the Department at (603) 271-2687 if you need an original Form PA-34.
TDD ACCESS	Hearing or speech impaired individuals may call: TDD Access: Relay NH 1-800-735-2964. Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

LINE-BY-LINE INSTRUCTIONS

STEP 1	Purchaser: Enter the full name and address of the purchaser(s), grantee(s), assignee(s) or transferee(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more purchasers.										
STEP 2	Seller: Enter the full name and address of the seller(s), grantor(s), assignor(s), or transferor(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more sellers.										
STEP 3	Property location and description: Enter the municipality where the property is located and give a brief description of the property in the space provided. Enter the book number, page number and the county where the property transferred is recorded.										
STEP 4	Enter the date of the transfer.										
STEP 5	<p>Price or consideration and tax calculation for both the purchaser and the seller: Enter the results of the calculations below for both the purchaser and the seller in the columns provided.</p> <table border="1"> <thead> <tr> <th colspan="2">TAX RATE CHART</th> </tr> </thead> <tbody> <tr> <td>1999 - Present</td> <td>\$0.75 per \$100</td> </tr> <tr> <td>1994 - 1998</td> <td>\$0.50 per \$100</td> </tr> <tr> <td>1990 - 1993</td> <td>\$0.525 per \$100</td> </tr> <tr> <td colspan="2">Prior to 1990 contact the Department</td> </tr> </tbody> </table> <p>Line 5 (a) Enter the full price or consideration paid for the real estate transferred.</p> <p>Line 5 (b) Round the amount on Line 5 (a) up to the nearest \$100.</p> <p>Line 5 (c) Divide the amount on line 5 (b) by \$100.</p> <p>Line 5 (d) Enter the tax rate, for both the purchaser and the seller, in effect as of the date of transfer. (See tax rate chart above).</p> <p>Line 5 (e) Enter the subtotal of the tax for both the purchaser and the seller by multiplying 5(c) by 5(d).</p> <p>Line 5 (f) Enter the total of Line 5 (e) for the purchaser plus 5(e) for the seller, rounded to the nearest whole dollar.</p>	TAX RATE CHART		1999 - Present	\$0.75 per \$100	1994 - 1998	\$0.50 per \$100	1990 - 1993	\$0.525 per \$100	Prior to 1990 contact the Department	
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STEP 6	Special Circumstances: Check the appropriate box. If yes, describe in the space provided any special circumstances which resulted in the property being transferred at either more or less than its fair market value.										
STEP 7	Signatures: Signatures, in ink, of both the purchaser(s) and the seller(s) are required. The signatures, in ink, must be witnessed and dated in the spaces provided.										

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION
QUICK CHECKLIST

TAXABLE TRANSFERS

The tax on the transfer of real property imposed by RSA 78-B applies to each transfer of real estate or interest therein including transfer of a title:

- * pursuant to a merger, consolidation, or other reorganization qualifying as a tax-free reorganization as defined in section 368 of the US IRC of 1986;
- * from an entity, the ownership of which is represented by transferrable shares, to another entity, the ownership of which is represented by transferrable shares;
- * required by an alteration of an entity's form of organization if the beneficial owners of the transferor own 100 percent of the transferee immediately after the transfer;
- * to the Trust for New Hampshire Lands, only the seller is liable;
- * involving only utility easements. (Note: while this is a taxable event, a CD-57 is not required to be filed.)

NON-TAXABLE TRANSFERS

The tax shall not apply to transfers:

- * to state, state agency, county, city, town, school or village district;
- * to the United States or any agency or instrumentality;
- * of a mortgage or other instrument given to secure payment or debt;
- * of a discharge of a mortgage or other instrument solely to release security for a debt;
- * of a deed to correct a deed previously given;
- * of a deed given by a collector of taxes for property purchased at a tax sale or repurchase;
- * of one federally tax exempt organization under section 501 from another federally tax exempt organization under section 501, when both the transfer organization and the transferee are created by or result from the corporate reorganization of a licensed, general, or specialty hospital.
- * of noncontractual transfers;
- * of cemetery plots;
- * of contents, if the transfer is by death of the joint tenant;
- * of beneficiaries of a partnership interest where the partnership dissolves by operation of law due to the death of a partner;
- * of a spouse pursuant to a decree of divorce or nullity;
- * from a land trust incorporated under RSA 292 to or from a housing cooperative incorporated under RSA 301-A, if the tax is paid on the initial purchase;
- * to the Trust for New Hampshire Lands, the trust is not liable, but the **seller** is liable.